

**GOVERNMENT OF TELANGANA  
ABSTRACT**

The Telangana Goods and Services Tax Rules, 2017 – Waiver of penalty payable by any registered person under Section 12 of the Telangana Goods and Sales Tax Act, 2017 (Telangana Act No.23 of 2017) – Notification - Orders - Issued.

---

**REVENUE (CT-II) DEPARTMENT**

**G.O.Ms No. 21,**

**Dated: 06.02.2021**

**Read the following :-**

1. G.O.Ms No. 100, Revenue (CT-II) Department, dt: 04.09.2020.
2. Government of India, Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes and Customs, New Delhi, Notification No. 89/2020 - Central Tax, dt. 15-10-2020.
3. From the Commissioner of Commercial Taxes, Telangana, Hyderabad, Ref No. A(1)/70/2017, Dt. 24-12-2020.

\*\*\*\*\*

**ORDER:-**

The following Notification will be published in an Extra-ordinary issue of Telangana Gazette dt: 06.02.2021.

**NOTIFICATION**

In exercise of the powers conferred by section 128 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017) (hereafter in this notification referred to as the said Act), the State Government, on the recommendations of the Council, hereby waives the amount of penalty payable by any registered person under section 125 of the said Act for non-compliance of the provisions of notification vide G.O.Ms No. 100, Revenue (CT-II) Department, dt. 04.09.2020, between the period from the 01st day of December, 2020 to the 31st day of March, 2021, subject to the condition that the said person complies with the provisions of the said notification from the 01st day of April, 2021.

2. This notification shall be deemed to have come into force with effect from 15<sup>th</sup> day of October, 2020.

**(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)**

**SOMESH KUMAR  
CHIEF SECRETARY &  
SPECIAL CHIEF SECRETARY TO GOVERNMENT**

To:

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing) Telangana, Hyderabad for publication of the Notification (He is requested to supply 50 copies of the notification to this Department and 300 copies to Commissioner of Commercial Taxes, Telangana, Hyderabad)

The Commissioner of State Tax, Telangana State, Hyderabad.

The Secretary, GST Council, 5th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.

The Principal Chief Commissioner, GST Hyderabad Zone, Kendriya GST Bhavan, L.B. Stadium Road, Basheer Bagh, Hyderabad-500 004.

**Copy to:**

The Accountant General, Telangana State, Hyderabad.

The Law (A) Department.

The Principal Secretary to Hon'ble Chief Minister(NR), Government of Telangana.

The P.S. to Special Chief Secretary to Government, Revenue (CT&Ex) Department.

Sf /Sc.

**//FORWARDED :: BY ORDER//**

**SECTION OFFICER**